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Group Art Unit: TBA

Examiner: TBA

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For: **IMPROVED VALVE**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

Please amend the above-identified application prior to examination and calculation of the filing fee as follows:

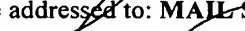
Amendment to the Specification is on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks begin on page 7 of this paper.

I hereby certify that this correspondence is being deposited with the United States Postal Service as Express Mail, Airbill No. EV 814 886 975 US, in an envelope addressed to: **MAIL STOP PCT**, Commissioner for Patents, Alexandria, VA 22202 on:

May 16, 2006
Date of Deposit


Lori J. Giuffrida